CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Notes

- 1. This chapter does not cover:
 - (a) separate chemically defined organic compounds, other than pure methane and propane which are to be classified within heading No 2711;
 - (b) medicaments of heading No 3003 or 3004; or
 - (c) mixed unsaturated hydrocarbons of heading No 3301, 3302 or 3805.
- 2. References in heading No 2710 to 'petroleum oils and oils obtained from bituminous minerals' include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1 013 mbar when a reduced-pressure distillation method is used (Chapter 39).

Subheading notes

- 1. For the purposes of subheading 2701 11, 'anthracite' means coal having a volatile matter limit (on a dry, mineral- matter-free basis) not exceeding 14 %.
- 2. For the purposes of subheading 2701 12, 'bituminous coal' means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5 833 kcal/kg.
- 3. For the purposes of subheadings 2707 10, 2707 20, 2707 30, 2707 40 and 2707 60, the terms 'benzole', 'toluole', 'xylole', 'naphthalene' and 'phenols' apply to products which contain more than 50 % by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

Additional notes(1)

- 1. For the purposes of heading No 2710:
 - (a) 'light oils' (subheadings 2710 00 11 to 2710 00 39) means oils and preparations of which 90 % or more by volume (including losses) distils at 210 °C (ASTM D 86 method);
 - (b) 'special spirits' (subheadings 2710 00 21 and 2710 00 25) means light oils as defined in paragraph (a), not containing any anti-knock preparations, and with a difference of not more than 60 °C between the temperatures at which 5 % and 90 % by volume (including losses) distil;
 - (c) 'white spirit' (subheading 2710 00 21) means special spirits as defined in paragraph (b) with a flash-point higher than 21 °C by the Abel-Pensky method(2);
 - (d) 'medium oils' (subheadings 2710 00 41 to 2710 00 59) means oils and preparations of which less than 90 % by volume (including losses) distils at 210 °C and 65 % or more by volume (including losses) distils at 250 °C (ASTM D 86 method);
 - (e) 'heavy oils' (subheadings 2710 00 61 to 2710 00 97) means oils and preparations of which less than 65 % by volume (including losses) distils at 250 °C by the ASTM D 86 method or of which the distillation percentage at 250 °C cannot be determined by that method;
 - (f) 'gas oils' (subheadings 2710 00 61 to 2710 00 68) means heavy oils as defined in paragraph (e) of which 85 % or more by volume (including losses) distils at 350 °C (ASTM D 86 method);
 - (g) 'fuel oils' (subheadings 2710 00 71 to 2710 00 78) means heavy oils as defined in paragraph (e) (other than gas oils as defined in paragraph (f)) which, for a corresponding diluted colour C, have a viscosity V:

⁽¹⁾ Unless otherwise stated, the term 'ASTM method' means the methods laid down by the American Society for Testing and Materials in the 1976 edition of standard definitions and specifications for petroleum and lubricating products.

⁽²⁾ The term 'Abel-Pensky method' means method DIN (Deutsche Industrienorm) 51755 — März 1974 published by the DNA (Deutsche Normenausschuß), Berlin 15.

- not exceeding that shown in line I of the following table when the sulphated ashes content is less than 1 % by the ASTM D 874 method and the saponification index is less than 4 by the ASTM D 939-54 method,
- exceeding that shown in line II when the pour point is not less than 10 °C by the ASTM D 97 method,
- exceeding that shown in line I but not exceeding that shown in line II when 25 % or more by volume distils at 300 °C by the ASTM D 86 method or, if less than 25 % by volume distils at 300 °C, when the pour point is higher than 10 °C below zero by the ASTM D 97 method. These provisions apply only to oils having a diluted colour C of less than 2.

Diluted colour C/Viscosity V concordance table

Colour C		0	0,5	1	1,5	2	2,5	3	3,5	4	4,5	5	5,5	6	6,5	7	7,5 and above
Viscosity V	I	4	4	4	5,4	9	15,1	25,3	42,4	71,1	119	200	335	562	943	1 580	2 650
	II	7	7	7	7	9	15,1	25,3	42,4	71,1	119	200	335	562	943	1 580	2 650

The term 'viscosity V' means the kinematic viscosity at 50 °C expressed in 10^{-6} m² s⁻¹ by the ASTM D 445 method.

The term 'diluted colour C' means the colour of a product, as determined by the ASTM D 1500 method, after one part of such product has been mixed with 99 parts by volume of carbon tetrachloride. The colour must be determined immediately after dilution.

Subheadings 2710 00 71 to 2710 00 78 cover only fuel oils of natural colour.

These subheadings do not cover heavy oils defined in paragraph (e) for which it is not possible to determine:

- the distillation percentage at 250 °C by the ASTM D 86 method (zero shall be deemed to be a percentage),
- the kinematic viscosity at 50 °C by the ASTM D 445 method,
- or the diluted colour C by the ASTM D 1500 method.

Such products fall within subheadings 2710 00 81 to 2710 00 97.

- 2. For the purposes of heading No 2712, the expression 'crude petroleum jelly' (subheading 2712 10 10) shall be taken to apply to petroleum jelly of a natural colour higher than 4,5 by the ASTM D 1500 method.
- 3. For the purposes of subheadings 2712 90 31 to 2712 90 39), the term 'crude' shall be taken to apply to products:
 - (a) with an oil content of 3,5 or higher by the ASTM D 721 method, if their viscosity at 100 °C is lower than 9×10^{-6} m² s⁻¹ by the ASTM D 445 method;

or

- (b) of a natural colour higher than 3 by the ASTM D 1500 method, if their viscosity at 100 °C is 9×10^{-6} m² s⁻¹ or higher by the ASTM D 445 method.
- 4. For the purposes of heading Nos 2710, 2711 and 2712, the term 'specific process' shall be taken to apply to the following operations:
 - (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerization;
 - (h) alkylation;
 - (ij) isomerization;

- (k) (in respect of products of subheadings 2710 00 61 to 2710 00 97 only) desulphurization with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) (in respect of products of heading No 2710 only) deparaffining by a process other than filtering;
- (m) (in respect of products of subheadings 2710 00 61 to 2710 00 97 only) treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of subheadings 2710 00 81 to 2710 00 97 (e.g. hydrofinishing or decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) (in respect of products of subheadings 2710 00 71 to 2710 00 78 only) atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C by the ASTM D 86 method. If 30 % or more by volume, including losses, of such products distils at 300 °C by the ASTM D 86 method, the quantities of products which may be obtained during the atmospheric distillation and which fall within subheadings 2710 00 11 to 2710 00 39 or 2710 00 41 to 2710 00 59 shall be dutiable at the same rates as those provided for under subheadings 2710 00 74 to 2710 00 78 according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to products so obtained which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or chemical transformation by a process not being a specific process;
- (o) (in respect of products of subheadings 2710 00 81 to 2710 00 97 only) treatment by means of a high-frequency electrical brush-discharge;
- (p) solely for products under subheading 2712 90 31: de-oiling by fractional crystallisation.

Should any preparatory treatment prior to the abovementioned treatments be necessary by reason of technical requirements, the customs exemption shall apply only to the quantities of the products intended for and actually subjected to such abovementioned treatments; any waste products arising during preparatory treatment shall also be exempt from customs duty.

5. The quantities of products which may be obtained during chemical transformation, or during preparatory treatment which may be necessary by reason of technical requirements, and which fall within heading Nos or subheadings 2707 10 10, 2707 20 10, 2707 30 10, 2707 50 10, 2710, 2711, 2712 10, 2712 20, 2712 90 31 to 2712 90 99, 2713 90, 2901 10 10, 2902 20 10, 2902 30 10 and 2902 44 10 shall be dutiable at the same rates as those provided for in respect of products 'for other purposes', according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to such products falling within heading Nos 2710 to 2712 which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or further chemical transformation.

CN		Rate o	Supplementary	
code	Description	autonomous (%)	conventional (%)	unit
1	2	3	4	5
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal: - Coal, whether or not pulverized, but not agglomerated:			
2701 11	Anthracite:			
2701 11 10	Having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 10 % (ECSC)		Free	_
2701 11 90	Other (ECSC)		Free	
2701 12	Bituminous coal:			
2701 12 10	Coking coal (ECSC)		Free	_
2701 12 90	Other (ECSC)		Free	
2701 19 00	Other coal (ECSC)		Free	
2701 20 00	- Briquettes, ovoids and similar solid fuels manufactured from coal (ECSC)		Free	_
2702	Lignite, whether or not agglomerated, excluding jet:			
2702 10 00	- Lignite, whether or not pulverized, but not agglomerated (ECSC)		Free	_
2702 20 00	- Agglomerated lignite (ECSC)		Free	_

CN	Description	Rate	Supplementary		
code	Description	autonomous (%)	conventional (%)	unit	
1	2	3	4	5	
2703 00 00	Peat (including peat litter), whether or not agglomerated	Free	Free	_	
2704 00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:				
	Coke and semi-coke of coal:				
2704 00 11	For the manufacture of electrodes	3	Free	_	
2704 00 19	Other (ECSC)		Free	_	
2704 00 30	Coke and semi-coke of lignite (ECSC)		Free	_	
2704 00 90	- Other	3	Free	_	
2705 00 00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	Free	Free	1 000 m ³	
2706 00 00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	Free	Free	_	
2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents:				
2707 10	- Benzole:				
2707 10 10	For use as a power or heating fuel	10	3	_	
2707 10 90	For other purposes (1)	Free	Free	_	
2707 20	- Toluole:				
2707 20 10	For use as a power or heating fuel	10	3	_	
2707 20 90	For other purposes (1)	Free	Free	_	
2707 30	- Xylole:				
2707 30 10	For use as a power or heating fuel	10	3	_	
2707 30 90	For other purposes (1)	Free	Free	_	
2707 40 00	- Naphthalene	Free	Free	_	
2707 50	 Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method: 				
2707 50 10	– For use as power or heating fuels	10	3	_	
2707 50 90	For other purposes (1)	Free	Free	_	
2707 60 00	- Phenols	3	1,2	_	
	- Other:				
2707 91 00	Creosote oils	5	1,7	_	
2707 99	Other:				
	Crude oils:				
2707 99 11	– – – Crude light oils of which 90 % or more by volume distils at temperatures of up to 200 °C	10	1,7	_	

⁽¹⁾ Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN		Rate	of duty	Supplementary	
code	Description	autonomous (%)	conventional (%)	unit	
1	2	3	4	5	
2707 99 19	Other	2	Free	_	
2707 99 30	Sulphuretted toppings	Free	Free	_	
2707 99 50	Basic products	6	1,7		
2707 99 70	Anthracene	Free	Free	_	
	Other:				
2707 99 91	$ -$ For the manufacture of the products of heading No 2803 (1)	Free	Free	_	
2707 99 99	Other	5	1,7		
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars:				
2708 10 00	- Pitch	Free	Free	_	
2708 20 00	- Pitch coke	Free	Free	_	
2709 00	Petroleum oils and oils obtained from bituminous minerals, crude:				
2709 00 10	Natural gas condensates	Free	Free		
2709 00 90	- Other	Free	Free		
		1100	Ticc		
2710 00	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:				
	– Light oils:				
2710 00 11	For undergoing a specific process (¹)	14 (²)	4,7	_	
2710 00 15	 For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 11 (¹) 	14 (²) (³)	4,7 (³)	_	
	− − For other purposes:				
	− − − Special spirits:				
2710 00 21	– – – White spirit	14	4,7	_	
2710 00 25	Other	14	4,7	_	
	Other:				
	Motor spirit:				
2710 00 26	Aviation spirit	14	4,7	_	
	Other, with a lead content:				
	Not exceeding 0,013 g per litre:				
2710 00 27	With an octane number (RON) of less than 95	14	4,7	1 0001(4)	
2710 00 29	With an octane number (RON) of 95 or more but less than 98	14	4,7	1 0001(4)	
2710 00 32	– – – – – With an octane number (RON) of 98 or more	14	4,7	1 0001(4)	

⁽¹⁾ Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

 $^(^2)$ Total suspension for an indefinite period.

⁽³⁾ See additional note 5 (CN).

⁽⁴⁾ Measured at a temperature of 15 °C.

CN		Rate	of duty	Supplementary unit
code	Description	autonomous (%)	conventional (%)	
1	2	3	4	5
	To the older the			
2710.00.24	Exceeding 0,013 g per litre:	4.4		1.0001/1
2710 00 34	With an octane number (RON) of less than 98	14	4,7	1 000 1 (1)
2710 00 36	With an octane number (RON) of 98 or more	14	4,7	1 0001(1)
2710 00 37	Spirit type jet fuel	14	4,7	_
2710 00 39	Other light oils	14	4,7	_
	- Medium oils:	2		
2710 00 41	- For undergoing a specific process (²)	14 (³)	4,7	_
2710 00 45	- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 41 (2)	14 (³) (⁴)	4,7 (4)	_
	– For other purposes:			
	– – Kerosene:			
2710 00 51	Jet fuel	14	4,7	_
2710 00 55	Other	14	4,7	_
2710 00 59	Other	14	4,7	_
	- Heavy oils:			
	Gas oils:			
2710 00 61	For undergoing a specific process (2)	10 (³)	3,5	_
2710 00 65	For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 61 (²)	10 (³) (⁴)	3,5 (⁴)	_
	− − For other purposes:			
2710 00 66	− − − With a sulphur content not exceeding 0,05 % by weight	10 (5)	3,5	_
2710 00 67	With a sulphur content exceeding 0,05 % by weight but not exceeding 0,2 % by weight	10 (⁵)	3,5	_
2710 00 68	– – – With a sulphur content exceeding 0,2 % by weight	10	3,5	_
	Fuel oils:			
2710 00 71	For undergoing a specific process (²)	10 (³)	3,5	_
2710 00 72	For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 71 (²)	10 (³) (⁴)	3,5 (⁴)	_
	− − For other purposes:			
2710 00 74	With a sulphur content not exceeding 1 % by weight	10	3,5	_
2710 00 76	With a sulphur content exceeding 1 % by weight but not exceeding 2 % by weight	10	3,5	_
2710 00 77	With a sulphur content exceeding 2 % by weight but not exceeding 2,8 % by weight	10	3,5	_
2710 00 78	With a sulphur content exceeding 2,8 % by weight	10	3,5	_
	- Lubricating oils; other oils:		,	
2710 00 81	For undergoing a specific process (²)	12 (³)	3,7	_

⁽¹⁾ Measured at a temperature of 15 °C.

⁽²⁾ Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

⁽³⁾ Total suspension for an indefinite period.

⁽⁴⁾ See additional note 5 (CN).

 $^(^5)$ Duty rate suspended for an indefinite period for gas oil having a sulphur content not exceeding 0.2% by weight.

CN		Rate	Supplementary	
code	Description	autonomous (%)	conventional (%)	unit
1	2	3	4	5
2710 00 83	For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 00 81 (¹)	12 (²) (³)	3,7 (³)	_
	− − For other purposes:			
2710 00 87	Motor oils, compressor lube oils, turbine lube oils	12	3,7	_
2710 00 88	– – – Liquids for hydraulic purposes	12	3,7	_
2710 00 89	– – – White oils, liquid paraffin	12	3,7	_
2710 00 92	– – – Gear oils and reductor oils	12	3,7	_
2710 00 94	Metal-working compounds, mould release oils, anti-corrosion oils	12	3,7	_
2710 00 96	Electrical insulating oils	12	3,7	_
2710 00 97	Other lubricating oils and other oils	12	3,7	_
2711	Petroleum gases and other gaseous hydrocarbons:			
	- Liquefied:			
2711 11 00	Natural gas	3,5 (²)	0,7	TJ
2711 12	Propane:			
	− − Propane of a purity not less than 99 %:			
2711 12 11	For use as a power or heating fuel	25	8	_
2711 12 19	For other purposes (¹)	Free	Free	_
	Other:			
2711 12 91	For undergoing a specific process (1)	$3,5~(^2)$	0,7	_
2711 12 93	For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 12 91 (¹)	3,5 (²) (³)	0,7 (3)	_
	− − − For other purposes:			
2711 12 94	Of a purity exceeding 90 % but less than 99 %	3,5	0,7	
2711 12 97	Other	3,5	0,7	_
2711 13	Butanes:			
2711 13 10	For undergoing a specific process (1)	$3,5(^2)$	0,7	_
2711 13 30	For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 13 10 (¹)	3,5 (²) (³)	0,7 (3)	_
	− − For other purposes:			
2711 13 91	Of a purity exceeding 90 % but less than 95 %	3,5	0,7	_
2711 13 97	Other	3,5	0,7	_
2711 14 00	Ethylene, propylene, butylene and butadiene	3,5 (²)	0,7	_
2711 19 00	Other	3,5 (²)	0,7	_
	- In gaseous state:			
2711 21 00	Natural gas	3,5 (²)	0,7	TJ
2711 29 00	Other	3,5 (²)	0,7	_

 $^(^1)$ Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

⁽²⁾ Total suspension for an indefinite period.

⁽³⁾ See additional note 5 (CN).

CN	Description	Rate	Supplementary	
code		autonomous (%)	conventional (%)	unit
1	2	3	4	5
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:			
2712 10	- Petroleum jelly:			
2712 10 10	Crude	2,5 (1) (2)	0,7 (²)	_
2712 10 90	Other	10	2,2	_
2712 20	- Paraffin wax containing by weight less than 0,75 % of oil:			
2712 20 10	- Synthetic paraffin wax of a molecular weight of 460 or more but not exceeding 1 560	10	Free	_
2712 20 90	Other	10	2,2	_
2712 90	- Other:			
	Ozokerite, lignite wax or peat wax (natural products):			
2712 90 11	Crude	3	0,7	_
2712 90 19	Other	10	2,2	_
	Other:			
	Crude:			
2712 90 31	For undergoing a specific process (3)	2,5 (1)	0,7	_
2712 90 33	For undergoing chemical transformation by a process other than those specified in respect of subheading 2712 90 31 (3)	2,5 (¹) (²)	0,7 (2)	_
2712 90 39	For other purposes	2,5	0,7	_
	Other:			
2712 90 91	Blend of 1-alkenes containing by weight 80 % or more of 1-alkenes of a chain-length of 24 carbon atoms or more but not exceeding 28 carbon			
	atoms	10	Free	_
2712 90 99	Other	10	2,2	_
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:			
	- Petroleum coke:			
2713 11 00	Not calcined	Free	Free	_
2713 12 00	Calcined	Free	Free	_
2713 20 00	- Petroleum bitumen	Free	Free	_
2713 90	Other residues of petroleum oils or of oils obtained from bituminous minerals:			
2713 90 10	For the manufacture of the products of heading No 2803 (3)	Free	0,7	_
2713 90 90	Other	4	0,7	_
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks:			
2714 10 00	- Bituminous or oil shale and tar sands	Free	Free	_
2714 90 00	- Other	Free	Free	

 $^(^1)$ Total suspension for an indefinite period.

⁽²⁾ See additional note 5 (CN).

⁽³⁾ Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

CN	D	Rate o	Supplementary		
code	Description	autonomous (%)	conventional (%)	unit	
1	2	3	4	5	
2715 00 00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	0,9	Free	_	
2716 00 00	Electrical energy	Free	Free	1 000 kWh	